



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Kevin Collins
DOCKET NO.: 19-02827.001-R-1
PARCEL NO.: 06-26-313-008

The parties of record before the Property Tax Appeal Board are Kevin Collins, the appellant, by attorney Gregory Riggs, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$18,189
IMPR.: \$107,684
TOTAL: \$125,873

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of vinyl siding exterior construction with 3,203 square feet of living area. The dwelling was constructed in 1900 and has a reported effective age of 1935. Features of the home include an unfinished basement and a detached garage with 529 square feet of building area. The property has a 14,370 square foot site and is located in Grayslake, Avon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and property record cards of the subject and three comparable sales. The comparables are located from .13 to 1.76 miles from the subject property, one of which is located within the same neighborhood code as the subject. The comparables have sites that range in size from 8,820 to 21,340 square feet of land area. The comparables are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 2,710 to 3,246

square feet of living area. The dwellings were built from 1900 to 1998. Comparable #1 has a reported effective age of 1945. Each comparable has a basement, one of which has a recreation room. The comparables each have central air conditioning and an attached garage or a detached garage that ranges in size from 483 to 1,066 square feet of building area. One comparable has an inground swimming pool. The properties sold from January 2018 to May 2019 for prices ranging from \$275,000 to \$352,000 or from \$90.88 to \$116.40 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$104,990, which would reflect a market value of \$315,002 or \$98.35 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,873. The subject's assessment reflects a market value of \$382,709 or \$119.48 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis of the subject and three comparable sales, along with a copy of the subject's property record card. The comparables are located within the same neighborhood code as the subject and within .40 of a mile from the subject property. The comparables have sites with either 10,020 or 14,810 square feet of land area. The comparables are improved with two-story dwellings of vinyl siding exterior construction ranging in size from 1,720 to 2,004 square feet of living area. The dwellings were built from 1900 to 1910 and have reported effective ages that range from 1942 to 1957. Each comparable has a basement, one of which has a recreation room. Two comparables each have a finished attic, two comparables have central air conditioning, one comparable has a shed and each comparable has a detached garage that ranges in size from 360 to 576 square feet of building area. The properties sold from June 2018 to February 2019 for prices ranging from \$290,000 to \$373,000 or from \$144.71 to \$191.86 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six suggested comparable sales for the Board's consideration. The Board finds neither party submitted comparables that were truly similar to the subject due to differences in location, dwelling size, and/or age. Nonetheless, the Board gives less weight to appellant's comparable #1 as it has a larger site size, a larger garage and an inground swimming pool, not a feature the subject enjoys. The Board also gives less weight to appellant's comparables #2 and #3 due to their dissimilar locations and site sizes in addition to the fact that each dwelling is considerably newer than the subject dwelling.

The Board finds the best evidence of market value to be the comparables submitted by the board of review. Despite that these comparables have considerably smaller dwelling sizes with varying degrees of similarity in age/effective age and features to the subject, they are relatively similar to the subject in location, site size and design. These comparables sold from June 2018 to February 2019 for prices ranging from \$290,000 to \$373,000 or from \$144.71 to \$191.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$382,709 or \$119.48 per square foot of living area, including land, which is above the range established by the best comparable sales in the record in terms of overall market value, but below the range on a price per square foot basis. The subject's higher overall market value appears to be justified given its larger dwelling size. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 21, 2021



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kevin Collins, by attorney:
Gregory Riggs
Tax Appeals Lake County
830 West IL Route 22
Suite 286
Lake Zurich, IL 60047

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085